

ACCOUNTING (ACCT)

ACCT-COMP Senior Comprehensive Exam
(NULL credits) (Both Fall & Spring Semesters)
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ACCT-2090 Principles of Financial Accounting
(3 credits) (Both Fall & Spring Semesters)

Principles of Financial Accounting (3) (B) This course introduces the fundamentals of accounting: recording business transactions, adjusting accounts, and preparing financial reports; accounting for cash, receivables, fixed assets, and inventories are also covered.

ACCT-2100 Principles of Managerial Accounting
(3 credits) (Both Fall & Spring Semesters)

Principles of Managerial Accounting (3) (B) This course introduces the fundamentals of management accounting: traditional cost systems, activity-based costing, cost-volume-profit analysis, accounting for decision-making, and budgeting.

Prerequisite(s): ACCT-2090.

ACCT-3270 Intermediate Financial Account Theory 1
(3 credits) (Fall Semester)

Intermediate Financial Accounting Theory I (3) (F) This course reviews the preparation of the statement of financial position (balance sheet), income statement, statement of retained earnings, and statement of cash flows. In-depth study and analysis of the asset accounts including: cash, account receivable, note receivable, inventories, property, plant & equipment and intangible assets.

Prerequisite(s): Grade of C or better in ACCT-2090 or permission of instructor.

ACCT-3280 Intermediate Financial Acct Theory II
(3 credits) (Spring Semester)

Intermediate Financial Accounting Theory II (3)(S) This course is a continuation of ACCT-3270. Content includes accounting for income tax expense, pension, capital leases, methods of revenue recognition, earnings per share, long-term debt.

Prerequisite(s): ACCT-3270.

ACCT-3630 Federal Income Tax Accounting
(3 credits) (Spring Semester)

Federal Income Tax Accounting (3) (S) Study and application of the current tax law, codes and regulations as it applies to individual federal income tax situations are covered in this course. Tax planning, preparation of tax returns, and tax research are involved.

Prerequisite(s): Sophomore standing.

ACCT-3640 Tax Issues in Business Decisions
(3 credits) (Discretion of Department)

Tax Issues in Business Decisions (3) (D) This course is about developing a broad based knowledge of the U.S. income taxation system. An emphasis will be placed on distinguishing between the advantages, both tax and non-tax, of each available business structure and on the tax implications of varying business decisions.

Prerequisite(s): FINC-3100 or permission of instructor.

ACCT-3730 Cost Accounting I
(3 credits) (Fall Semester)

Cost Accounting I (3) (F) This course is an-depth study of both traditional and advanced cost accounting techniques. The focus is on cost systems that aid managerial decision-making. Emphasis is put on computational issues, modern business environments, and the integration between accounting techniques and managerial decision-making.

Prerequisite(s): Grade of C or better in ACCT-2100 or permission of instructor.

ACCT-3820 Acctg Info Systems I
(3 credits) (Spring Semester)

Accounting Information Systems I (3) (S) This course emphasizes the understanding and critique of business processes that generate data used in accounting information systems. Business processes will be studied, flow-charted, and analyzed, along with related information systems and key controls. Microsoft Excel^a and Access^a will be utilized to apply business process knowledge to support business decision-making. This course will include an introduction to data analytics as well as an overview of emerging technologies in accounting.

Prerequisite(s): ACCT-3270.

ACCT-4010 Advanced Financial Accounting Theory I
(3 credits) (Spring Semester)

Advanced Financial Accounting Theory I (3) (S) This course provides a comprehensive treatment of the preparation of consolidated financial statements for parent corporations and their subsidiaries. Accounting for stock investments using the equity method, segment and interim reporting, statement of cash flows, and partnership formation and liqui-dation are also included.

Prerequisite(s): ACCT-3280.

ACCT-4020 Advanced Financial Accounting Theory II
(3 credits) (Fall Semester)

Advanced Financial Accounting Theory II (3) (F) This course provides in-depth study and analysis of advanced accounting topics including: foreign currency transactions and hedging, translation of foreign currency financial statements, international accounting standards, corporate reorganizations and liquidations, and government and not-for-profit accounting, which accounts for approximately 30% of the course.

Prerequisite(s): ACCT-3280.

ACCT-4200 Financial Statemnt Analysis & Busi Valu
(3 credits) (Fall Semester)

Financial Statement Analysis & Business Valuation (3) (F) This course will focus on the development and application of models of business valuation in various business situations and on the analysis of financial statements in the development of business valuation models and investment decisions. Case applications of financial theory will be emphasized.

Prerequisite(s): Accounting majors or Finance majors/minors with senior standing; ACCT-2090 and FINC-3100.

ACCT-4780 Experiential Learning Activity
(NULL credits) (Both Fall & Spring Semesters)

Experiential Learning Activity (cr) (B) Under supervision of a defined business professional and the program director, students will demonstrate skills and competencies of their major area of study, identify and propose solutions for real business challenges, recognize strategic issues, observe leadership styles and skills, and prepare a written and an oral report.

Prerequisite(s): Recommendation of a business department faculty member and junior or senior standing.

ACCT-4790 Accounting Internship

(1 credit) (Both Fall & Spring Semesters)

Accounting Internship (1-3 as arranged) The internship experience provides the opportunity to work, learn, and problem solve with an organization. The internship gives students a "hands on" experience. In cooperation with a management-level supervisor, students create a "value added" project that integrates learning concepts and principles at the completion of the internship. One hundred hours of documented work time is required for each credit.

Prerequisite(s): Recommendation of a School of Business faculty member.

ACCT-4930 Auditing Theory

(3 credits) (Fall Semester)

Auditing Theory (3) (F) The theory, practice, and current business environment in which auditing is practiced will be studied with an emphasis on preparing students to pass the Auditing section of the CPA exam. The concept of management assertions, professional ethics, legal liability, auditing planning, and auditing the numerous business cycles will be emphasized. The professional standards for auditing both public and private enterprises will be covered and knowledge will be tested in a format similar to that of the CPA exam. A CPA exam study module may be used as a supplement to the textbook.

Prerequisite(s): Senior standing and ACCT-3280.

ACCT-4940 Auditing Practice & Acct Info Systems II

(3 credits) (Spring Semester)

Auditing Practice and Accounting Information Systems II (3) (S) The practice of auditing, documented through digital workpapers using an audit simulation, supplemented with computer-aided audit techniques will be emphasized. This includes a detailed study of auditing information systems, information security, identity protection, and specific general and application controls used to insure the accuracy of accounting data for preparation of enterprise financial statements.

Prerequisite(s): ACCT-4930.

ACCT-5510 Accounting Information for Management

(3 credits) (Spring Semester)

Accounting Information for Management (3) This course provides an analysis of accounting information and the control function within the firm. This course focuses on the role of the corporate controller of the firm. Specifically, decisions involving the management functions of determining and controlling relevant costs are examined and developed. This course introduces the role that budget and cost analysis play in effective operations management as well as product pricing. The course explores approaches to the development and management of planning and control functions, methods and systems for the firm.